



BERKELEY COUNTY APPLICATION FOR 4% LEGAL RESIDENCE

Real Property Services, PO Box 6122, 1003 US Highway 52, Moncks Corner, SC 29461
(843) 719-4061 or visit us online: www.berkeleycountysc.gov

This application is for the current year only, **REFUNDS REQUIRE A DIFFERENT FORM**

DO NOT FAX & DO NOT EMAIL; PRESENT IN PERSON OR MAIL

FOR OFFICE USE ONLY:

Yes _____
No _____
ID _____ Date: _____
Qualifying Year: _____

OWNER NAME & ADDRESS:

SITE ADDRESS (LOCATION):

TMS: _____ TAX YEAR: _____
DECAL: _____ TAX DISTRICT: _____
APPRAISER: _____ # OF ACRES: _____
DATE: _____ # LOTS: _____

YOU **MUST** ANSWER **ALL** QUESTIONS ON THIS APPLICATION AND PROVIDE **ALL** REQUIRED INFORMATION

1. On what date did you move into this property (month / year)? _____
2. Is any part of this property being rented or used as a business? Yes _____ No _____ If yes, explain _____
3. Are all of your vehicles registered to this address? Yes _____ No _____ If no, explain _____
4. Do you use this property's address as your address when filing State and Federal income tax returns? Yes _____ No _____
If no, explain _____
5. Is this property heir's property? Yes _____ No _____ If yes, state relationship to owner _____ % of ownership _____
6. Is this property held in trust? Yes _____ No _____ If yes, attach a copy of the **ENTIRE** trust.
7. Is the property owned by a Limited Liability Corporation (LLC)? Yes _____ No _____ If yes, the applicant will need to provide documentation showing the LLC is a single member LLC and that he or she is the single member.
8. Is the property being purchased by a contract of sale? (Installment of payments to the current owner of the property until paid in full, then deed issued to you) Yes _____ No _____ If yes, please provide a recorded copy of the contract.
9. Do you, your spouse, or any other member of your household, maintain another residence in this or any other state? Yes _____ No _____
If yes, address of that property _____
**Are you divorced or separated? Yes _____ NO _____ If yes, provide court recorded divorce decree, property settlement or separation agreement
10. What was your previous address? _____ County _____
Did you own this property? Yes _____ No _____ If yes, was it sold or do you use it as a rental? _____
If you did not own, were you renting this property? Yes _____ No _____ If yes, list date of rental MM/YY _____ through MM/YY _____
11. If your legal residence is a mobile home list the current decal number: _____
Do you own the land the mobile home is located on? Yes _____ No _____ If yes, file a separate application for the land.

APPLICATION WILL BE DENIED WITHOUT THE FOLLOWING:

Assessor's office may request additional information

Copies of one (1) of the following are required for EACH OWNER-OCCUPANT AND SPOUSE, AND OTHERS LISTED ON THE DEED:

Social Security Cards
Or
Active US Passports
Or
An official US Residential Document if you are not a US Born citizen

AND

Provide copies of all applicable items or explanation for missing items:

- ___ Federal & State income tax return with current address (**see instructions**)
- ___ **ALL** Vehicle registration card(s) with current address
- ___ SC Driver's License OR SC Identification card(s) with current address
- ___ Voter's registration card with current address
- ___ Utility bill from electric & water company
- ___ Active Duty Military LES with zip code of duty station

LEGAL RESIDENCE CERTIFICATION "Under the penalty of perjury, I certify that: (A) the residence which is subject of this application is my legal residence and where I am domiciled at the time of this application and neither I, nor any member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose, and (B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence." SC Code of Laws 12-43-220(c)
If a person signs the certification and obtains the 4% assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed (See SC Code of Laws 12-43-220). 4% approval based on the % of ownership SC code of Laws 12-43-220 8(i)(ii)

BY THE SIGNING OF THIS APPLICATION I AGREE THAT I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT

Signature: _____ SSN: _____ Date: _____ Phone: _____

Signature: _____ SSN: _____ Date: _____ Phone: _____

If more than two owners, attach a separate sheet with Social Security Numbers for each owner.

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED.

Taxes are DUE BY THE DATE ON THE BILL (Usually January 15th)

PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE

INSTRUCTIONS FOR 4% LEGAL RESIDENCE APPLICATION

FOR ANY QUESTIONS CALL THE BERKELEY COUNTY REAL PROPERTY SERVICES (ASSESSOR) OFFICE AT 843-719-4061

GENERAL INFORMATION

- All questions must be answered completely and all required documents/proof must be supplied
 - Incomplete application or those missing documents/proof will not be processed
- Provide a written explanation if information/documents are not available
 - We will perform further research and verification and contact you if necessary
- If married, your spouse must sign and provide all required documentation even if he or she has no ownership of the property and/or does not occupy the property
- Do not email or fax the completed application, original signatures are required

MINIMUM REQUIRED DOCUMENTATION

- Tax returns: Redacted copy of first two pages of the most recently filed Federal Income Tax return (1040 and Schedules A, C, E & Form 8829 if applicable) AND redacted copy of most recently filed SC or other state income tax return. For SC income tax returns supply first 3 pages only
(See example below for how and what to redact on your tax returns, [leave last 4 of social security number](#))
 - If you purchase your home within a new tax year, you will be required to submit a copy of your tax return the following year. (Ex.; home purchased in 2016, submit tax return in 2017 showing new legal residence address for the 2016 tax year)
 - Returns for both owner-occupant AND spouse must be supplied
 - If you have filed an extension, provide a copy of your filed extension. Your complete returns may be requested later

Form 1040 Department of the Treasury—Internal Revenue Service (99)		2016	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2016, or other tax year beginning		, 2016, ending		, 20
Your first name and initial		Last name		Your social security number
John Q		Doe		3 9 2 0
If a joint return, spouse's first name and initial		Last name		Spouse's social security number
Susan F		Doe		2 3 8 1
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
123 Carrington Way				
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign	
Moncks Corner, SC 29461			Check here if you, or your spouse if filing	

- Copy of social security card, Active US Passport, or US Resident Card (see SC Regulation 117-1800.1)
- SC Driver's License OR SC Identification card(s) with current address
- Copy of SC Voter Registration card for all owner occupants AND spouse (if applicable)
- SC motor vehicle registration showing current address for all owner occupants AND spouse
- Utility Bill from electric & water/sewer company
(Ex.; Berkeley Electric Co-Op, SCE&G, Santee Cooper, BCWSA, City of Goose Creek Water, or Charleston Water Systems)
- For active duty MILITARY ONLY – provide the following Military Identification, copy of current orders, copy of current Leave and Earnings Statement (LES). Redact income information from LES
- If separated or divorced: provide court ordered separate support & maintenance agreement or divorce decree
- SC driver's license OR SC identification card(s) with current address
- Additional documentation must be provided where applicable
 - i.e. copies of trusts, bond for title, operating agreement for single member LLC's etc.